any excess over the one-acre limit that may be discovered might, in the Revenue Commissioner's opinion, be assessed at full cultivation rates until applied to building or other non-agricultural purposes, when the full building rates should be levied.

3. The Revenue Commissioner concurs with Mr. Hope that the rate of one pie per square yard, equivalent to about Rs. 25 per acre, would not be too heavy for a thriving town possessing the advantages that Balsar has.

4. The results of the survey and enquiry, as given in the correspondence, appear to have been particularly satisfactory, and will probably be found to be as remunerative in agricultural towns where there has been no previous survey, such as those alluded to in para. 2 of Mr. Hope's letter No. 1825, of the 22nd August last, in which there may be large unoccupied or cultivated plots such as exist in Súrat and Balsar. This must not, however, be considered any criterion of what the results of similar operations may be in closely built non-agricultural towns such as Tanna or Poona.

A. ROGERS,
Revenue Commissioner, N. D.

City Surveys.

No. 858.

REVENUE DEPARTMENT.

Bombay Castle, 26th February 1872.

Letter from the Revenue Commissioner, N. D., No. 5,441, dated 19th October 1871—Submitting, with his remarks, a report by Mr. A. D. Carey, Extra Second Assistant Collector, Súrat, on the completion of the City Survey Enquiry of Balsar, together with the remarks of the Superintendent, Gujrat Survey, and Mr. Hope, Collector of Súrat, both of whom acknowledge the tact of Mr. Carey in bringing the work to a satisfactory conclusion.

Memorandum from the Revenue Commissioner, N. D., No. 6,280, dated 6th December 1871.

Memorandum from the Superintendent, Gujrat Revenue Survey, No. 124, dated 23rd January 1872—Submitting, as requested in Government memorandum No. 6,230, dated 12th December last, a full report on Mr. A. D. Carey's memorandum.

Memorandum from the Revenue Commissioner, N. D., No. 678, dated 5th February 1872—Submitting the above, with his own observations.

RESOLUTION.—The total cost of these very successful operations has been Rs. 18,736; towards which Government have contributed Rs. 10,613, and the Municipality, Rs. 8,123; whilst the returns to both are very satisfactory.

2. The rent for "gamtuleo," or village site lands, is for the first ten years to be fixed at one pie the square yard; and on full consideration of all the facts, Government think that the lands in the village site, held by cultivators, have been rightly excluded from "gamtuleo" liable to assessment.

3. His Excellency the Governor in Council fully concurs in the commendation that has been bestowed on Mr. Carey for the careful and successful manner in which he has carried out these operations; and Mr. Hope also is entitled to great credit for establishing and working out the system of City Surveys, which has in Gujrat been attended with such good results.

E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

To

The REVENUE COMMISSIONER, N. D.,
The SURVEY and SETTLEMENT COMMISSIONER, N. D.,
The ACCOUNTANT GENERAL,
T. C. HOPE, ESQ., C.S.

RANDER.